

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 6:22-cv-1639-RBD-EJK

GIACINTO FORMOSO; VITA
FORMOSO; FRANCESCA
FORMOSO; POINT CYPRESS
TOWNHOMES HOMEOWNER'S
ASSOCIATION, INC.; and DEL-AIR
HEATING, AIR CONDITIONING &
REFRIGERATION, INC.,

Defendants.

ORDER

In this income tax case, Plaintiff filed motions for entry of final default judgment against Defendants Point Cypress Townhomes Homeowner's Association, Inc. and Del-Air Heating, Air Conditioning & Refrigeration, Inc. (Docs. 31, 37 (collectively, "Motions").) On referral, U.S. Magistrate Judge Embry J. Kidd recommends granting Plaintiff's Motions, entering default judgment against Defendants Point Cypress Townhomes Homeowner's Association, Inc. and Del-Air Heating, Air Conditioning & Refrigeration, Inc., and entering declaratory judgment. (Doc. 44 ("R&R").) The time has passed and there were no objections, so the Court examines the R&R for clear error only. *See Macort v. Prem,*

Inc., 208 F. App'x 781, 784 (11th Cir. 2006). Finding none, the R&R is due to be adopted in its entirety.

Accordingly, it is **ORDERED AND ADJUDGED**:

1. The R&R (Doc. 44) is **ADOPTED AND CONFIRMED** and made a part of this Order in its entirety.
2. Plaintiff's Motions (Docs. 31, 37) are **GRANTED**.
3. The Clerk is **DIRECTED** to enter default judgment in favor of Plaintiff the United States of America and against Defendants Point Cypress Townhomes Homeowner's Association, Inc. and Del-Air Heating, Air Conditioning & Refrigeration, Inc.
4. The Court **DECLARES** that Point Cypress Townhomes Homeowner's Association, Inc., and Del-Air Heating, Air Conditioning & Refrigeration, Inc., have no interest in the Subject Property and, in the event a sale of the Subject Property at 8844 Della Scala Circle, Orlando, FL 32836 is ordered, Point Cypress Townhomes Homeowner's Association, Inc., and Del-Air Heating, Air Conditioning & Refrigeration, Inc., are prohibited from taking any proceeds from the sale of the Subject Property.

DONE AND ORDERED in Chambers in Orlando, Florida, on July 26, 2023.




ROY B. DALTON JR.
United States District Judge